

**351—4.27(68A) Filing of independent expenditure statement.** Pursuant to Iowa Code section 68A.404, any person except a candidate, a committee filing a statement of organization, a federal committee, or an out-of-state committee that makes one or more independent expenditures in excess of \$1,000 in the aggregate shall file Form Ind-Exp-O. A sole individual making one or more independent expenditures in excess of \$1,000 in the aggregate shall file Form Ind-Exp-I. A committee that has registered by filing a statement of organization shall disclose an independent expenditure on the appropriate campaign disclosure report.

**4.27(1) *Independent expenditure defined.*** “Independent expenditure” means an expenditure as defined in Iowa Code section 68A.404(1).

**4.27(2) *Independent expenditure reporting.*** When applicable under Iowa Code section 68A.404 and this rule, Form Ind-Exp-O shall be filed by a person and Form Ind-Exp-I shall be filed by a sole individual. Both forms shall be in a format that will enable a person or sole individual making an independent expenditure to comply with all of the reporting requirements in Iowa Code section 68A.404.

**4.27(3) *Place of filing.*** Form Ind-Exp-O and Form Ind-Exp-I shall be filed with the board electronically via the board’s website at [ethics.iowa.gov](http://ethics.iowa.gov).

**4.27(4) *Time of filing.*** Form Ind-Exp-O or Form Ind-Exp-I shall be filed within 48 hours of the person’s or sole individual’s making an independent expenditure exceeding \$1,000 in the aggregate or within 48 hours of disseminating the communication to its intended audience, whichever is earlier. An independent expenditure is deemed made at the time that the cost is incurred regardless of whether or not the costs for the independent expenditure have been billed.

**4.27(5) *Failure to file.*** The failure to timely file either Form Ind-Exp-O or Form Ind-Exp-I shall be subject to the imposition of civil penalties pursuant to 351—subrule 4.59(7).

**4.27(6) *Attribution statement applicable.*** Any person that makes an independent expenditure in any amount shall comply with the appropriate “paid for by” attribution statement pursuant to Iowa Code section 68A.405 and rule 351—4.38(68A).

This rule is intended to implement Iowa Code section 68A.404.

[ARC 7800B, IAB 6/3/09, effective 7/8/09; ARC 8826B, IAB 6/2/10, effective 5/17/10; ARC 5525C, IAB 3/24/21, effective 4/28/21]